simharajapur Sub-Taluk), and BAGAMANE DEVEGOWDA (Chikmagalur Taluk).—

Q.—20. Will the Government be pleased to state :—

(*a*) In what departments or in what forms tax, land revenue or fee, etc., payable to Government by the subjects has been increased for the last 25 years ? (If it has been so increased, the average increment may be furnished separately.)

(*b*) When such enhanced taxation was brought into force and at what rate ?

(*c*) Under what circumstances the enhancement was sought to be taken up ?

(*d*) Whether in imposing such enhanced taxation the capacity of the subjects was investigated into ?

(*e*) Whether the average income of a person has been enquired into; if so, what the average income is, and if it is not enquired into, whether the Government will do so?

(*f*) If the average income of a person is not enquired into, whether it has been so done by economists in British India ?

(*g*) Whether the information as to the average income of a person and the average incidence of taxation can be furnished to this House ?

(*h*) Whether the Government will agree not to resort to increased taxation till this House is so furnished with the information required ?

SECRETARY TO GOVERNMENT, FINANCE DEPARTMENT.—

A.—20. (*a*) to (*g*) The annually published departmental reports and the Government review thereon contain the available information.

(*h*) The Representative Assembly is consulted before additional taxation is imposed. (*Vide* Section 10 of the Representative Assembly Regulation.)

Supplementary Questions and Answers.

Mr. Bagamane Deva Gowda.—

The reasons for enhancement of taxes, etc., asked for in Question (*c*), have not been given. Is it possible to give them now ?

First Member of Council.—

It is not possible as the question refers to all kinds of taxes, and that for a very long period.

Mr. Bagamane Deva Gowda.—

Is it not possible to say, with reference to (*d*), whether the taxable capacity of the people has been investigated into ?

First Member of Council.—

Attention is invited to the answer to the question.

Mr. Bagamane Deva Gowda.—

What is the average earning capacity of the Mysore raiyat ?

First Member of Council.—

It is not possible to give any definite answer to that question.

Mr. Bagamane Deva Gowda.—

Without examining that, is it just to increase the taxes ?

First Member of Council.—

No precise calculation is possible.

Mr. Bagamane Deva Gowda.—

Is it not done in British India ?

First Member of Council.—

I do not think so.

Mr. Bagamane Deva Gowda.—

At least, has a general enquiry into the economic condition of the raiyats been held ?

First Member of Council.—

Yes.

Mr. Bagamane Deva Gowda.—

If so, what is the improvement in the average earning capacity and how does that compare with the increase in taxes, cesses, etc. ?

First Member of Council.—

It is not possible to say definitely.

Mr. Bagamane Deva Gowda.—

In all cases of enhancement of taxes, etc., was the Assembly consulted before sanction was accorded ?

First Member of Council.—

In all cases in which consultation was required under the Regulation, the Assembly was consulted.

Mr. Bagamane Deva Gowda.—

Has it come to the notice of the Government that about one-fifth of the total population have not enough to eat ?

First Member of Council.—

No.

Mr. Bagamane Deva Gowda.—

Was the capacity of the raiyats to bear additional burden ascertained before increasing the assessment ?

First Member of Council.—

The usual enquiries have been made.

Mr. Bagamane Deva Gowda.—

Which of the taxes that I have referred to were sanctioned after consulting the Representative Assembly ?

Second Member of Counci, —

Several of them are not, under the rules, required to be placed before the Assembly.

Mr. Bagamane Deva Gowda.—

Was any committee or any expert appointed to examine the matter or did the Government institute confidential enquiries ?

Mr. B. S. Puttaswamy.—

Even for levying fees, etc., why should not the Assembly be consulted ?

Third Member of Council.—

If it is so prescribed by law, we shall certainly do so.

Mr. B. S. Puttaswamy.—

Will that be done ?

Second Member of Council.—

We cannot tell you now.

Mr. K. T. Bhashyam Iyengar.—

Are Government aware that the *per capita* income of the people of Mysore is only Re. 0-1-9 per day ?

Second Member of Council.—

I am not aware of it.

Mr. K. T. Bhashyam Iyengar.—

Then, in the opinion of Government, what is the *per capita* income ?

Second Member of Council.—

I want notice.

Mr. K. T. Bhashyam Iyengar.—

It is not necessary to ascertain it.

Second Member of Council.—

That is a matter of opinion.

Mr. K. T. Bhashyam Iyengar.—

Has it come to the notice of the Government that the taxes, fees, cesses, etc., paid by the Mysore subject amount to as much as one anna per day ?

Second Member of Council.—

No.

Mr. K. T. Bhashyam Iyengar.—

It is not necessary to ascertain the average income, taxes paid, amount available for necessities of life, etc.?

Second Member of Council.—

I am not prepared to tell you what the opinion of Government is in the matter.

Mr. K. T. Bhashyam Iyengar.—

Have any enquiries been made on these points or is any correspondence going on ?

Second Member of Council.—

I cannot tell you that.

Mr. B. S. Puttaswamy.—

Are there any taxes now levied in Mysore, other than the income-tax ?

Second Member of Council.—

I am not prepared to enter into a discussion.

Mr. B. S. Puttaswamy.—

If that is the only tax now levied and all other levies are either cesses or fees, cannot the latter class be enhanced by mere executive orders of the Government ?

Second Member of Council.—

The member can judge for himself the effect of the rules. I am not prepared to express any opinion on it.

Mr. B. S. Puttaswamy.—

Is Land Revenue considered to be a tax or a fee ?

Second Member of Council.—

I am not prepared to answer that now.

Mr. M. Abdul Aziz.—

Do Government agree with the House in that they are in the position of a mother and the subjects of the State in the position of a child ?

Second Member of Council —

You may regard the Government as you like.

Mr. M. Abdul Aziz —

If the position referred to is admitted, will it not pain the Government to find that some of the subjects have not enough to eat while others are well off ?

Second Member of Council.—

That is not a supplementary question.

Mr. B. S. Puttaswamy.—

In one of the previous sessions of this Assembly the Government were pleased to say that it was unnecessary to consult the House in regard to a change in the schedule of stamp duty, etc., but in the same session they consulted the Assembly before ordering that 5 per cent of the duty

might be paid into the courts at the time cases were filed, the other 5 per cent being paid at the time issues were framed. May I know the need to consult the House on that occasion.

Second Member of Council.—

That proposal involved a modification in the Regulation and it was necessary to consult the Assembly.

Mr. N. Channappa.—

Even in regard to changes in the schedule of fees, etc., will it not cause dissatisfaction in the public mind if the Assembly is not consulted ?

Second Member of Council.—

Government will look to it, if there is dissatisfaction in the public mind.

Mr. N. Channappa.—

Will the Government take full responsibility for such dissatisfaction and any possible trouble ?

Second Member of Council.—

We shall see to it, if it comes to that. For all Government matters the Government are responsible.

GOVERNMENT BUSINESS—(*Resumed*).

Coffee Cess Continuation Bill—(*Continued*).

In opposing the measure before the House, MR. HOSAKOPPA KRISHNA RAO gave a detailed history of the circumstances under which the existing Coffee Cess Regulation came to be enacted 5 years previously. The main points that he stressed in that connection were :—

(1) By agreeing to issue a plebiscite to the planters, the Government had recognised the principle of consulting the opinion of the people who would be affected by the proposed cess.

(2) A large section of the members of the constitutional bodies had no idea of the coffee industry and their vote on a measure affecting a minor interest should not have been allowed to prevail.

(3) Most Indian planters and the representative of the Indian Planting community had opposed the measure.